

## **§ 479.142**

of the firearm, (g) date and place of theft or loss, and (h) complete statement of facts and circumstances surrounding such theft or loss.

### **§ 479.142 Stolen or lost documents.**

When any Forms 1, 2, 3, 4, 5, 6A, or 10 (Firearms) evidencing possession of a firearm is stolen, lost, or destroyed, the person losing possession will immediately upon discovery of the theft, loss, or destruction report the matter to the Director. The report will show in detail the circumstances of the theft, loss, or destruction and will include all known facts which may serve to identify the document. Upon receipt of the report, the Director will make such investigation as appears appropriate and may issue a duplicate document upon such conditions as the circumstances warrant.

## **Subpart K—Examination of Books and Records**

### **§ 479.151 Failure to make returns: Substitute returns.**

If any person required by this part to make returns shall fail or refuse to make any such return within the time prescribed by this part or designated by the Director, then the return shall be made by an ATF officer upon inspection of the books, but the making of such return by an ATF officer shall not relieve the person from any default or penalty incurred by reason of failure to make such return.

(53 Stat. 437; 26 U.S.C. 6020)

### **§ 479.152 Penalties (records and returns).**

Any person failing to keep records or make returns, or making, or causing the making of, a false entry on any application, return or record, knowing such entry to be false, is liable to fine and imprisonment as provided in section 5871, I.R.C.

## **Subpart L—Distribution and Sale of Stamps**

### **§ 479.161 National Firearms Act stamps.**

“National Firearms Act” stamps evidencing payment of the transfer tax or

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tax on the making of a firearm are maintained by the Director. The remittance for purchase of the appropriate tax stamp shall be submitted with the application. Upon approval of the application, the Director will cause the appropriate tax to be paid by affixing the appropriate stamp to the application.

[T.D. ATF-270, 53 FR 10511, Mar. 31, 1988]

### **§ 479.162 Stamps authorized.**

Adhesive stamps of the \$5 and \$200 denomination, bearing the words “National Firearms Act,” have been prepared and only such stamps shall be used for the payment of the transfer tax and for the tax on the making of a firearm.

[T.D. ATF-270, 53 FR 10511, Mar. 31, 1988]

### **§ 479.163 Reuse of stamps prohibited.**

A stamp once affixed to one document cannot lawfully be removed and affixed to another. Any person willfully reusing such a stamp shall be subject to the penalty prescribed by 26 U.S.C. 7208.

[36 FR 14256, Aug. 3, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55843, Sept. 28, 1979]

## **Subpart M—Redemption of or Allowance for Stamps or Refunds**

### **§ 479.171 Redemption of or allowance for stamps.**

Where a National Firearms Act stamp is destroyed, mutilated or rendered useless after purchase, and before liability has been incurred, such stamp may be redeemed by giving another stamp in lieu thereof. Claim for redemption of the stamp should be filed on ATF Form 2635 (5620.8) with the Director. Such claim shall be accompanied by the stamp or by a satisfactory explanation of the reasons why the stamp cannot be returned, and shall be filed within 3 years after the purchase of the stamp.

(68A Stat. 830; 26 U.S.C. 6805)

[T.D. ATF-270, 53 FR 10511, Mar. 31, 1988]

### **§ 479.172 Refunds.**

As indicated in this part, the transfer tax or tax on the making of a firearm